

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,) CR. NO. CR02-00225 DAE (01)
)
 Plaintiff,) DECLARATION OF COUNSEL
)
 vs.)
)
 ANDY S.S. YIP, (01))
)
 Defendant.)
)

DECLARATION OF HOWARD T. CHANG

I, HOWARD T. CHANG, hereby declare under penalty of perjury that the following information is true and correct to the best of my knowledge:

1. I am an attorney with the law firm of Howard T. Chang, Attorney at Law, A Law Corporation, and the counsel of record for Defendant ANDY S.S. YIP in this case. I am duly authorized to make this declaration.

2. I was trial counsel to Defendant Andy Yip during the lengthy trial which occurred August 14 - September 14, 2007 and also during the sentencing hearing of April 29, 2008. On May 13, 2008, I filed Mr. Yip's Notice of Appeal, a copy of which is attached as Exhibit A hereto.

3. I first learned that the Internal Revenue Service had prepared civil tax adjustments when I received the draft presentence report on January 31. I then requested various discovery from the United States Attorney concerning the civil tax

adjustments and other items appearing in the draft presentence report. A copy of the front page and page 26 of the draft presentence report is attached as Exhibit B.

4. I also requested various information from Leslie Osborne, Assistant U.S. Attorney, relating to both of the government's criminal tax computations of tax loss and the civil tax adjustments which were claimed as restitution. My request was issued March 20, 2008, and Mr. Osborne's denial of that request was issued March 21. The two letters are attached hereto as Exhibits C and D.

DATED: Honolulu, Hawaii, June 3, 2008.



HOWARD T. CHANG